Appendix to Plaintiffs' Brief Regarding Claims, Damages, and MIL 16

PART I
AUTHORITIES FROM EXRPESS WARRANTY SUBCLASS "B" JURISDICTIONS THAT SCIENTER IS NOT
AN ELEMENT OF CLAIM

EW Subclass "b" States	Scienter Not Element of Claim Authorities
United States	Shippen v. Bowen, 122 U.S. 575, 578-82 (1887) (Harlan, J.) ("The plaintiff was
	clearly entitled to go to the jury on the issue as to an express warranty. But he was, in
	effect, denied that right by the instruction that he could not recover in this action
	unless he proved a scienter.")
Alabama	Munroe v. Pritchett, 16 Ala. 785, 787 (Ala. 1849) ("scienter need not be alleged, nor proved")
Arkansas	Greenway Equip., Inc. v. Johnson, 2020 Ark. App. 336, 6, 602 S.W.3d 142, 148 (Ark.
	Ct. App. 2020) (affirming judgment on express warranty claim based on innocent
	misrepresentation regarding number of hours on tractor); see also Johnson v.
	McDaniel, 15 Ark. 109, 115 (Ark. 1854) ("[I]n tort for breach of warranty in the sale
	of chattels, the deceit consists, or rather is implied, in the falsehood of the warranty,
	which being established, the defendants knowledge of it is immaterial, and though
	averred, need not be proven.")
Florida	Royal Typewriter Co., a Div. of Litton Bus. Sys. v. Xerographic Supplies Corp., 719
	F.2d 1092, 1102 (11th Cir. 1983) (interpretating Florida law "[a]n allegation of breach
	of express warranty does not require proof of intent.")
Georgia	Postell v. Boykin Tool & Supply Co., 71 S.E.2d 783, 786 (Ga. App. 1952) ("Where
	an express warranty is made, it is immaterial whether or not the seller bases the same
	upon his own knowledge.")
Mississippi	Killen v. Johnson & Johnson, No. 3:20-CV-829-KHJ-MTP, 2022 WL 330995, at *6
	(S.D. Miss. Feb. 3, 2022) ("The 'failure to conform' avenue only requires that the
	misrepresentation be express and that the claimant justifiably rely on the product.")
Montana	Lander v. Sheehan, 32 Mont. 25, 79 P. 406, 408 (Mont. 1905) ("Any affirmation (other
	than mere dealers' talk) made at the time of the sale as to the quality or condition of
	the thing sold will be treated as a warranty, if it was so intended, and the purchaser
	bought on the good faith of such affirmation; and whether it was so intended and the

	purchaser acted upon it are questions of fact for the jury." (citing <i>Shippen v. Bowen</i> ,
NI-11	122 U.S. 575 (1887))
Nebraska	Kuhlman v. Shaw, 91 Neb. 469, 136 N.W. 55, 58 (1912) ("immaterial whether Shaw
27 1	personally knew that his representations were untrue" and citing <i>Shippen</i>)
Nevada	Nevada Cont. Servs., Inc. v. Squirrel Companies, Inc., 119 Nev. 157, 161, 68 P.3d 896,
	899 (Nev. 2003) (discussing express warranty claim elements, no <i>scienter</i> allegation
	or proof required)
New Hampshire	Mahurin v. Harding, 28 N.H. 128, 134 (N.H. 1853) ("if an express warranty is proved,
	it is not necessary to prove the scienter")
New York	Kominis v. Starbucks Corp., 692 F. Supp. 3d 236, 255 (S.D.N.Y. 2023) (dismissing
	fraud claim for "fail[ure] to plead fraudulent intent" but refusing to dismiss express
	warranty claim under New York law)
North Carolina	Trenchard v. Kell, 127 F. 596, 601 (E.D.N.C. 1904) ("[T]he warranty is the gist of the
	action, and it is not necessary to prove a scienter.")
Ohio	Mergenthaler v. Dorman, 11 Ohio Law Abs. 198, 199 (Ohio Ct. App. 1931) ("An
	averment of scienter is unnecessary in an action for breach of an express warranty.")
Oregon	Miller v. Hubbard-Wray Co., 52 Or. App. 897, 901, 630 P.2d 880, 883, modified, 53
	Or. App. 531, 633 P.2d 1 (Or. Ct. App. 1981) ("That the representation may have
	been innocently made in reliance on information supplied by a third party is
	immaterial; it is sufficient that the seller interjects the matter into the negotiations
	The concept of fault is not relevant in a warranty context." (citing cases))
Rhode Island	Bond & Goodwin v. Weiner, 54 R.I. 244, 172 A. 395, 395 (R.I. 1934) (holding that
	"an action for breach of warranty [] does not require proof that the seller had
	knowledge of the falsity of his affirmations")
South Carolina	Brooks v. GAF Materials Corp., 41 F. Supp. 3d 474, 486 (D.S.C. 2014) (denying
	summary judgment on express warranty claim despite granting negligent
	misrepresentation because plaintiff "fail[ed] to allege facts upon which a reasonable
	jury made a false representation" with knowledge or negligently)

Texas	Seale v. Schultz, 3 S.W.2d 563, 566 (Tex. Civ. App. 1927), writ dismissed w.o.j. (Mar.
	21, 1928) ("[I]t was wholly immaterial, as above shown, whether or not appellant
	knew said hogs were diseased at the time he made said warranty[.]")
Utah	Stringfellow v. Botterill Auto Co., 63 Utah 56, 221 P. 861, 862 (Utah 1923) ("It was
	an express warranty under the statute (Comp. Laws 1917, § 5121), regardless of
	whether defendant was or was not guilty of intentional deceit."); Groen v. Tri-O-Inc.,
	667 P.2d 598, 604 (Utah 1983) ("Breach of warranty does not require that the person
	making the representation or promise be aware that it is false.")
Vermont	DJ's Tree Serv. & Logging, Inc. v. Bandit Indus., Inc., 557 F. Supp. 3d 511, 533 (D.
	Vt. 2021) (refusing to dismiss express warranty claim but dismissing fraud claim for
	failure to plead knowing misrepresentation)
Wisconsin	In re Generac Solar Power Sys. Mktg., Sales Pracs., & Prod. Liab. Litig., No. 23-MD-
	3078, 2024 WL 2519778, at *5 (E.D. Wis. May 24, 2024) (dismissing affirmative
	misrepresentation-based fraud claims but not express warranty claims which were not
	challenged by defendants)
Wyoming	Tetra Tech EC, Inc. v. Jerry Herling Constr., Inc., No. 2:08-CV-00210-SWS, 2011
	WL 13272824, at *5 & n.9 (D. Wyo. Aug. 9, 2011) (granting summary judgment on
	fraud claim but allowing express warranty claim to proceed to trial)

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PART II
EXPRESS WARRANTY SUBCLASS "B" STATE ENACTMENTS OF UCC 2-714

EW Subclass "b" States	UCC 2-714 Citation
Alabama	Ala. Code § 7-2-714 (Buyer may recover damages for any "noncomformity of
	tender," and the measure of damages is the "difference at the time and place of
	acceptance between the value of the goods accepted and the value they would have
	had if they had been as warranted ")
Arkansas	Ark. Stat. § 4-2-714 (same)
Florida	Fla. Stat. § 672.714 (same)
Georgia	O.C.G.A. § 11-2-714 (same)
Mississippi	Miss. Code § 75-2-714 (same)
Montana	Mont. Code § 30-2-714 (same)
Nebraska	Neb. Rev. Stat. § UCC § 2-714 (same)
Nevada	Nev. Rev. Stat. § 104.2714 (same)
New Hampshire	N.H. Rev. Stat. § 382-A:2-714 (same)
New York	N.Y. U.C.C. Law § 2-714 (same)
North Carolina	N.C. Gen. Stat. § 25-2-714 (same)
Ohio	Ohio Rev. Code § 1302.88 (same)
Oregon	Or. Rev. Stat. § 72.7140 (same)
Rhode Island	Rhode Island Gen. Laws § 6A-2-714 (same)
South Carolina	South Carolina Code § 36-2-714 (same)
Texas	Tex. Bus. & Com. Code § 2.714 (same)
Utah	Utah Code § 70A-2-714 (same)
Vermont	Vermont Stat. § 9A-2-714 (same)
Wisconsin	Wis. Stat. § 402.714 (same)
Wyoming	Wyo. Stat. § 34.1-2-714 (same)

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PART III CPL SUBCLASS "A" STATES DO NOT REQUIRE *SCIENTER*

CPL Subclass "a"	CPL Showing of "Deception" or "Unfairness" Does Not Require Scienter or Intent
States	
Alaska	Borgen v. A&M Motors, Inc., 273 P.3d 575, 591 (Alaska 2012)
Arizona	State ex rel. Babbit v. Goodyear Tire & Rubber Co., 626 P.2d 1115, 1118 (Ariz. Ct. App. 1981)
California	Prakashpalan v. Engstrom, Lipscomb & Lack, 223 Cal. App. 4th 1105, 1133 (Cal. App. 2nd Dist. 2014)
Connecticut	Lawrence v. Richman Grp. Cap. Corp., 358 F. Supp. 2d 29 (D. Conn. 2005)
Florida	PNR, Inc. v. Beacon Prop. Mgmt., Inc., 842 So.2d 773, 777 (Fla. 2003)
Hawaii	Compton v. Countrywide Fin. Corp., 761 F.3d 1046, 1052 (9th Cir. 2014) (addressing Hawaii law).
Louisiana	Morice v. Hosp. Serv. Dist. #3, 430 F. Supp. 3d 182, 216 (E.D. La. 2019) (A
	misrepresentation is "deceptive" for purposes of LUTPA)
Missouri	No longer in case due to Court's SJ Opinion (Dkt. No. 2694)
Nebraska	Raad v. Wal-Mart Stores, Inc., 13 F. Supp. 2d 1003, 1014 (D. Neb. 1998) ("practice
	possessed the tendency or capacity to mislead")
New Hampshire	In re: Valsartan, Dkt. No. 2261, App'x I, at 20 (this Court stating, with respect to New
	Hampshire law, that the "P[laintiffs] could claim violation under several enumerated
	prohibitions by D[efendant]s in the statute that do not require scienter.")
New York	Pension Fund v. Marine Bank, 85 N.Y.2d 20, 26 (N.Y. 1995)
North Carolina	Myers v. Liberty Lincoln-Mercury, Inc., 365 S.E.2d 663, 664 (N.C. 1988) ("purchaser of
	misrepresented merchandise does not have to prove fraud, bad faith or intentional
	deception")
North Dakota	DJ Coleman, Inc. v. Nufarm Americas, Inc., 693 F. Supp. 2d 1055 (D.N.D. 2010)
Oklahoma	Trotter v. Am. Mod. Select Ins. Co., 220 F. Supp. 3d 1266, 1269 (W.D. Okla. 2016)
Oregon	State ex rel. Rosenblum v. Johnson & Johnson, 362 P.3d 1197, 1203 (Or. App. 2015)
Pennsylvania	Gregg v. Ameriprise Fin., Inc., 245 A.3d 637, 650 (Pa. 2021)
Washington	State v. A.N.W. Seed Corp. 802 P.2d 1353(Wash. 1991)

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APPENDIX PART IV SCIENTER SHOWING FOR COMMON LAW SUBCLASS "C" STATES

Fraud Subclass "c" States	Scienter Requirement
Alaska	Alaska Pattern Jury Instr. 17.02 (2022)
Arkansas	Ark. Model Jury Instr. 402
Colorado	Colo. Pattern Civ. Jury Instr. 19.1 (2024)
Florida	Fla. Standard Jury Instr. 409.7 (2024)
Idaho	Idaho Civ. Jury Inst. 4.60 (2003)
Louisiana	Morice v. Hosp. Serv. Dist. #3, 430 F. Supp. 3d 182, 216 (E.D. La. 2019) (A
	misrepresentation is "deceptive" for purposes of LUTPA)
Massachusetts	Mass. Sup. Ct. Civ. Prac. Jury Instr. § 20.1.5 (2023)
Minnesota	Minn. Prac., Jury Instr. Guides 57.10 (6th ed. 2023)
New Jersey	N.J. Model Jury Charge 3.30E
New York	Barkany Asset Recovery & Mgmt. v. Sw. Sec. Inc., 972 N.Y.S.2d 458, 467 (N.Y. Sup.
	2013); see also 2A N.Y. PJI 3:20
North Carolina	N.C. Pattern Jury Instr Civ. 800.00 (2023)
North Dakota	N.D. Civ. Jury Instr. 72.12
Ohio	Pumphrey v. Quillen, 135 N.E. 2d 328, 330-31 (Ohio 1956)
Oklahoma	Okla. Pattern Civ. Jury Instr. 18.1
Pennsylvania	Gregg v. Ameriprise Fin., Inc., 245 A.3d 637, 650 (Pa. 2021)
Virginia	Mason v. Chappell, 56 Va. 572, 582 (Va. 1860); Va. Model Jury Inst. 39.040; see
	also Packard Norfolk, Inc. v. Miller, 95 S.E. 2d 207, 210 (Va. 1956)
Washington	Matter of Est. of Lint, 957 P.2d 755, 763 (Wash. 1998), as amended (July 9, 1998)
Wyoming	Wyo. Civil Pattern Jury Instr. 17.01 (2024).

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APPENDIX PART V ZERO VALUE OR FULL REIMBURSEMENT DAMAGES ARE AVAILABLE IN EXPRESS WARRANTY SUBCLASS "B" JURISDICTIONS

EW Subclass "b"	Zero Value Damages Are Available Under Express Warranty "Benefit of the Bargain"
States Alabama	Am.'s Best Care Plus, Inc. v. Computers Unlimited, No. 4:06-CV-1075-RDP, 2008 WL 11377748, at *13 (N.D. Ala. Aug. 12, 2008) ("It is true that the measure of damages applicable to this case will be 'the difference between what the [Software] is actually worth and what it would have been worth if the property had been as represented.' However, the question of how much the allegedly flawed Software is worth is a question for the jury in this case, not one the court can resolve on the Rule 56 record. A jury could find that the Software has no value (or that it is worth the full purchase price) on the evidence currently contained in the record." (emphasis added))
Arkansas	Graham Const. Co. v. Earl, 362 Ark. 220, 223, 208 S.W.3d 106, 107 (Ark. 2005) (affirming award of benefit of the bargain damages amounting to the full price paid for new roof that proved to leak on express warranty claim)
Florida	Davis v. Main St. Fam. Pharmacy, LLC, No. 5:16CV45-MW/GRJ, 2016 WL 9051172, at *3 (N.D. Fla. May 19, 2016) ("The adulterated [prescription] injection was worthless, and neither Davis nor anyone else in their right mind would have paid any money for it had they known that it was adulterated."); Debernardis v. IQ Formulations, LLC, 942 F.3d 1076, 1084-85 (11th Cir. 2019) (in discussing already purchased and consumed dietary supplements, "a dietary supplement that is deemed adulterated and cannot lawfully be sold has no value Given Congress's judgment, we conclude that the purchaser of such a supplement received a defective product that had no value. This conclusion is consistent with the well-established benefit-of-the-bargain theory of contract damages, which recognizes that some defects so fundamentally affect the intended use of a product as to render it valueless."); accord Bohlke v. Shearer's Foods, LLC, No. 9:14-CV-80727, 2015 WL 249418, at *7 (S.D. Fla. Jan. 20, 2015) (allowing full refund benefit of the bargain express warranty damages theory to proceed for mislabeled food products)
Georgia	McMonigle v. BlackOxygen Organics USA, Inc., No. 1:21-CV-04790-LMM, 2022 WL 17908701, at *3 (N.D. Ga. Oct. 17, 2022) (finding that already-purchased and consumed

	nutritional supplements that were "adulterated with heavy metals" were "worthless as a matter of federal law."); D.S. Brandon & Co. v. H.M. Franklin & Co., 46 Ga. App. 303, 167 S.E. 612, 613 (1933) ("If the purchaser could have shown that the property delivered was totally worthless as alleged, he would have been entitled to recover [on express warranty claim] the full amount of the purchase price, with interest.")
Mississippi	Royal Lincoln-Mercury Sales, Inc. v. Wallace, 415 So. 2d 1024, 1029 (Miss. 1982) (allowing for full recovery of the vehicle purchase price where it was clear it had been driven for years by Plaintiffs and contained value despite alleged defects)
Montana	Fire Supply & Serv., Inc. v. Chico Hot Springs, 196 Mont. 435, 443 (1982) (affirming award granting full amount expended on a defective fire alarm system installed in the plaintiff's resort notwithstanding the fact that the plaintiff had derived substantial use from the system for months)
Nebraska	Lincoln Composites, Inc. v. Firetrace USA, LLC, 825 F.3d 453, 464-65 (8th Cir. 2016) (upholding jury verdict granting full value of tubing as damages despite evidence showing some value conferred on plaintiff)
Nevada	Goodrich & Pennington Mortg. Fund, Inc. v. J.R. Woolard, Inc., 120 Nev. 777, 782–83, 101 P.3d 792, 796 (2004) ("This court has defined benefit-of-the-bargain damages in the fraud context as "the value of what [the plaintiff] would have received had the representations been true, less what he actually received." This damage measure is akin to damages available in a contract action for breach of warranty. The benefit-of-the-bargain rule is a punitive measure which "compels [a] party guilty of fraud to make good his or her representations, and under its operation, the parties are placed in the same position as if the contract and representations had been fully performed.")
New Hampshire	BAE Sys. Info. & Elecs. Sys. Integration, Inc. v. SpaceKey Components, Inc., No. 10-CV-370-LM, 2013 WL 149656, at *4 (D.N.H. Jan. 11, 2013) (stating approvingly that in cases where "latent defects that were only discovered after the defective product was either integrated into something else or was otherwise put to use in a way that rendered it non-returnable, courts have

	generally determined that return/refund remedies do not fail their essential purpose" and citing
	New Hampshire RSA 382-A:2-714(2), which is the benefit of the bargain damages measure)
New York	Smith v. Nikolayevskiy, 23 Misc. 3d 1133(A), 889 N.Y.S.2d 507, at *1-2 (Civ. Ct. 2009)
	(granting damage saward for the full purchase price of a defective car where it still contained
	some residual value and had been used by Plaintiff before reselling it)
North Carolina	Sharrard, McGee & Co., P.A. v. Suz's Software, Inc., 100 N.C. App. 428, 434, 396 S.E.2d 815,
	818 (N.C. 1990) (Affirming "the trial court award[] [to] plaintiff [of] \$7,538.06, the value of
	the worthless computer system" under express warranty benefit of the bargain despite the fact
	that computer system was used by the plaintiffs albeit with results that were not "consistent"
	and that it erroneously computed certain metrics).
Ohio	Chapman v. Tristar Prod., Inc., No. 1:16-CV-1114, 2017 WL 1433259, at *8 (N.D. Ohio Apr.
	24, 2017) (case involving pressure cookers that would open while still under pressure, but
	otherwise functioned, and certifying Ohio express warranty class finding that Plaintiffs'
	"worthless" damages model satisfied <i>Comcast</i> and fit the facts of the case).
Oregon	Kotthoff v. Portland Seed Co., 137 Or. 152, 158, 300 P. 1029, 1031 (Or. 1931) (in express
	warranty action against seller of mislabeled variety of Rye seed, affirming jury award under
	benefit of the bargain of the full value of the seed despite the fact that the seller did supply Rye
	seed, just not the variety the plaintiff expected).
Rhode Island	No authorities foreclosing zero value damages on similar facts.
South Carolina	Murray Co. v. Morgan, 280 F. 499, 503-04 (4th Cir. 1922) ("But both [express warranty
	counter-claim] defendants, having considerable experience with ginning, after describing the
	results to the cotton of the use of the gins, testified the gins and feeders were worthless. We
	cannot say this was incredible, for a gin that does not gin clean, and in other respects fails to
	produce a standard result, may be not only worthless, but actually a great detriment, to one
	engaged in the business of ginning for the public.")
Texas	Hizar v. Heflin, 672 S.W.3d 774, 797 (Tex. App. 2023), review denied (Mar. 8, 2024) ("Here,
	the evidence at trial supports a finding that Roofmasters and Hizar's work provided no value to

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	the Heflins. That evidence included the testimony of the Heflins and photographs showing the
	shoddy and incomplete work and additional damage caused by that work.")
Utah	No authorities foreclosing zero value damages on similar facts.
Vermont	Muzzy v. Chevrolet Div., GM Corp., 571 A.2d 609, 611 n.1 (Vt. 1989) ("Appellees subsequently
	amended their petition to seek a refund of the purchase price. Under 9 V.S.A. § 4172(e), the
	consumer may choose the proper remedy between a replacement vehicle and a refund of the
	purchase price.").
Wisconsin	Ingalls v. Meissner, 11 Wis. 2d 371, 389, 105 N.W.2d 748, 758 (1960) ("There was, however,
	testimony from which the jury could find that the aprons were worthless after discovery of their
	pyroxylin coating. This sustains the finding that [express warranty] damages were equal to the
	purchase price.")
Wyoming	Nutrition Ctr., Inc. v. King Bio, Inc., 428 F. Supp. 3d 1245, 1257 (D. Wyo. 2019) ("As the
_	[adulterated drug] goods were accepted, the products were valueless.")

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APPENDIX PART VI COURT DECISIONS UPHOLDING CLASS DAMAGES CALCULATIONS USING IQVIA DATA

Illustrative Cases Where Courts Have Endorsed Use of IQVIA for Class Damages Models

In re Actos Antitrust Litig., No. 1:13-cv-09244 (RA) (SDA), 2024 U.S. Dist. LEXIS 142236, at *74 (S.D.N.Y. Aug. 9, 2024) (finding that Dr. Conti's economic damages model using IQVIA Xponent pricing data of retail sales is sufficiently reliable)

FTC v. Shkreli, 581 F. Supp. 3d 579, 601 (S.D.N.Y. 2022) (discussing the IQVIA pricing data that was presented by the Federal Trade Commision during a bench trial in the Court's findings of facts and rulings of law)

In re In re HIV Antitrust Litig., No. 19-cv-02573-EMC, 2022 U.S. Dist. LEXIS 250035, at *109 n.16 (N.D. Cal. Sep. 27, 2022) (relying on Plaintiff's expert using IQVIA retail sales data to acertain damages and finding that "IQVIA . . . is a leading third-party provider of pharmaceutical sales data in the U.S. and globally; IQVIA data are commonly used in academic research, litigation, and strategic analysis conducted by firms such as Gilead, and is sometimes referred to as the 'gold standard' for pharmaceutical data.")

FTC v. Vyera Pharms., LLC, No. 20cv706 (DLC), 2021 U.S. Dist. LEXIS 219493, at *5 (S.D.N.Y. Nov. 12, 2021) (finding that the Government's economist, who used IQVIA sales and pricing data "to opine on Vyera's market power and monopoly power" over drug prices, was sufficiently reliable to be presented before the jury)

In re EpiPen (Epinephrine Injection, USP) Mktg., Sales Practices & Antitrust Litig., No. MDL No: 2785, 2021 U.S. Dist. LEXIS 116919, at *53 (D. Kan. June 23, 2021) (both Plaintiff's and Defendant's experts used IQVIA retail sales data to calculate damages; defendant was Mylan, which is another manufacturer defendant here)

UCB, Inc. v. Teva Pharms. USA, Inc., No. 1:12-CV-4420-CAP, 2015 U.S. Dist. LEXIS 189386, at *23 (N.D. Ga. Mar. 18, 2015) (holding that the IQVIA retail sales and pricing data used in the expert's analysis "is considered reliable and accurate and commonly used")

In re Actiq Sales & Mktg. Practices Litig., No. 07-4492, 2014 U.S. Dist. LEXIS 98441, at *38 (E.D. Pa. July 21, 2014) (recognizing IQVIA (formerly referred to as IMS) retail sales and pricing data as "gold standard for purposes of calculating damages on behalf of TPPs")

Kaiser Found. Health Plan, Inc. v. Pfizer, Inc. (In re Neurontin Mktg. & Sales Practices Litig.), 748 F. Supp. 2d 34, 68 (D. Mass. 2010) (at trial, Plaintiff's pharmaceutical expert testified about IMS (the predecessor of IQVIA) retail pricing data at trial, which court referred to as "gold standard")

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New Eng. Carpenters Health Benefits Fund v. First Databank, Inc., 248 F.R.D. 363, 371 (D. Mass. 2008) (finding that, after a "rigorous review," IQVIA predecessor IMS retail sales and pricing data is a "reasonable proxy for what TPPs paid at retail" during the class period)

In re Loestrin 24 FE Antitrust Litig., 410 F. Supp. 3d 352, 389 & n.29 (D.R.I. 2019) (noting, in certifying class and accepting plaintiff's expert's use of IQVIA data to estimate price impact of alleged conduct on drug products, that "IQVIA is a data vendor for pharmaceutical products, and its data is 'considered the industry standard source of pharmaceutical data used by researchers and academics.' French Reply Report ¶ 23.")